

House Engrossed Senate Bill

**FILED**

**KEN BENNETT  
SECRETARY OF STATE**

State of Arizona  
Senate  
Forty-ninth Legislature  
Second Regular Session  
2010

CHAPTER 273

# **SENATE BILL 1188**

AN ACT

AMENDING SECTION 15-991, ARIZONA REVISED STATUTES; RELATING TO SCHOOL FINANCE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 15-991, Arizona Revised Statutes, is amended to  
3 read:

4 15-991. Annual estimate by county school superintendent of  
5 monies for ensuing year

6 A. The county school superintendent, not later than August 1 each  
7 year, shall file in writing with the governing board of each school district  
8 in the county, ~~and~~ the board of supervisors AND THE PROPERTY TAX OVERSIGHT  
9 COMMISSION the superintendent's estimate of the amount of school monies  
10 required by each school district for the ensuing year, based on the budgets  
11 adopted by the governing boards of the school districts. The estimate shall  
12 contain:

13 1. A statement of the student count of each school district.

14 2. The total amount to be received for the year by each school  
15 district from the county school fund and the special county school reserve  
16 fund.

17 3. The PROJECTED ending cash balance from the previous year ADJUSTED  
18 FOR ENCUMBRANCES AND PAYABLES for each school district AS PROVIDED BY THE  
19 SCHOOL DISTRICT AND AS CERTIFIED BY THE PRESIDENT OF THE SCHOOL DISTRICT  
20 GOVERNING BOARD. A GOVERNING BOARD MAY DELEGATE TO A SUPERINTENDENT, HEAD  
21 TEACHER OR BUSINESS MANAGER THE AUTHORITY TO CERTIFY THE PROJECTED CASH  
22 BALANCE.

23 4. The anticipated interest earnings for each school district.

24 5. Revenues equal to the amount included in the adopted budget for the  
25 maintenance and operation section of the budget permitted by section 15-947,  
26 subsection C, paragraph 2, subdivision (a), items (ii), (iii), (iv), (v) and  
27 (vi) and subdivision (d). The county school superintendent shall SUBTRACT  
28 FROM EACH SCHOOL DISTRICT'S BUDGETED EXPENDITURES THE TOTAL AMOUNT OF  
29 ESTIMATED REVENUES INCLUDING THE PROJECTED ENDING CASH BALANCE FROM THE  
30 PREVIOUS YEAR ADJUSTED FOR ENCUMBRANCES AND PAYABLES IN ORDER TO estimate the  
31 additional amounts needed for each school district from the primary property  
32 tax and the secondary property tax. ~~and~~ THE COUNTY SCHOOL SUPERINTENDENT  
33 shall certify such amounts to the board of supervisors AND THE PROPERTY TAX  
34 OVERSIGHT COMMISSION in writing at the time of filing the estimate. When  
35 estimating the additional amount needed from the primary property tax for a  
36 school district that is not eligible for any equalization assistance as  
37 provided in section 15-971, the county school superintendent shall include  
38 the school district governing board's estimate of the increase in the revenue  
39 control limit as prescribed by section 15-948 for the applicable year, except  
40 that the percentage increase in average daily membership used to compute the  
41 estimated increase in the revenue control limit may not exceed the average of  
42 the percentage increase in average daily membership in the three years before  
43 the year for which the estimate is made.

1 B. The county school superintendent shall recompute equalization  
2 assistance for education for each school district as provided in section  
3 15-971, subsection A using the property values provided by the county  
4 assessor as provided in section 42-17052. The county school superintendent  
5 shall certify in writing the amount of equalization assistance for education  
6 and the amount needed for each school district from the primary property tax  
7 to the board of supervisors AND THE PROPERTY TAX OVERSIGHT COMMISSION on or  
8 before the third day prior to the day the board of supervisors is required to  
9 levy school district taxes as provided in section 15-992.

10 C. The county school superintendent shall compute the additional  
11 amount to be levied as provided in section 15-992, subsection B, using the  
12 property values provided in section 42-17052. The county school  
13 superintendent shall certify in writing the additional amount to be levied to  
14 the county board of supervisors AND THE PROPERTY TAX OVERSIGHT COMMISSION on  
15 or before the third day prior to the day the board of supervisors is required  
16 to levy school district taxes as provided in section 15-992.

17 D. On or before September 1, the governing board of a school district  
18 shall file with the county school superintendent an estimate of the amount of  
19 title VIII of the elementary and secondary education act of 1965 monies which  
20 it is eligible to receive during the current year. On or before June 1, the  
21 governing board shall file with the county school superintendent and the  
22 superintendent of public instruction a statement of the actual amount of  
23 title VIII of the elementary and secondary education act of 1965 monies it  
24 received during the current year. This subsection does not apply to  
25 accommodation schools.

26 E. The department may collect any other similar or related information  
27 from school districts that the department may determine is necessary to carry  
28 out the purposes of this section.

29 Sec. 2. Budget adjustments; extension

30 For fiscal year 2009-2010, notwithstanding any other law, any May 15  
31 budget adjustment deadline prescribed by law for school districts, charter  
32 schools and joint technical education districts shall be extended to July 15,  
33 2010.

34 Sec. 3. Emergency

35 This act is an emergency measure that is necessary to preserve the  
36 public peace, health or safety and is operative immediately as provided by  
37 law.

APPROVED BY THE GOVERNOR MAY 7, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 7, 2010.